Chapter 26.—Post Office.

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Treasury Pass Book.

508. Each Head Office keeps for each treasury with which it deals a separate Treasury Pass Book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the Head Office is at head-quarters, this book accompanies all remittances to or demands on the treasury, and is attested by the Treasury Officer in respect of the Head Office transactions as they occur, and in respect of the sub-treasury transaction after verification with the credits and debits communicated in the Sub-Treasury Accounts. If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer, as it would have to be transmitted by post, which would be inconvenient.

NOTE.—When a postmaster has a sub-post office under him, which has transactions with a sub-treasury in another district, he will keep two Treasury Pass Books, one with the local Sudder treasury and the second with the treasury of the other district under which the sub-treasury is.

Receipts.

509. (*a*) Money paid into a Sudder treasury by a postmaster will be forwarded with the usual chalán and the Post Office Treasury Pass Book, and will be acknowledged by the signature of the Treasury Officer (or the Accountant and Treasurer in case of sums under ₹500) in the column provided in the latter.

(*b*) Money paid into a Sudder treasury by a sub-postmaster will be forwarded with chaláns in duplicate and the Post Office Treasury Pass Book; the Pass Book will be signed by the Treasury Officer (or by the Treasurer and Accountant, if the amount is below ₹500). The duplicate chalán will be retained in the treasury and the original returned signed as above to the sub-postmaster.

510. (*a*) Money paid into a sub-treasury (tehsil or taluk) by a *postmaster* will be accompanied by the Post Office Treasury Pass Book and a single receipt. The Sub-Treasury Officer will attest the entries in the pass book and retain the receipt.

(*b*) Money paid into a sub-treasury (tehsil or taluk) by a *sub-postmaster* will be accompanied by the Post Office Treasury Pass Book and by receipts in duplicate. The Sub-Treasury Officer will attest the entries in the pass book and return the original receipt duly signed.

Page 215, Article 515.

Substitute the following for this Article :—

515. The Postmaster will inform the Treasury Officer of the manner in which he desires the amount of his letter of credit to be distributed between the district and any sub-treasuries, to be drawn against by himself and his sub-postmasters. If, at any time, payments are required to be made at the district treasury, or a sub-treasury, in excess of the allotment made to it, the Postmaster will sanction an additional allotment by a corresponding reduction in the amounts assigned to specified sub-treasuries or the district treasury. The Treasury Officer and Sub-Treasury Officers will then pass payments against the revised allotments. The redistribution of allotments to sub-treasuries should be communicated by wire (wherever possible) by the district treasury to the sub-treasuries concerned.

Letters of Credit.

511. Letters of credit, both ordinary and telegraphic, are issued by the Deputy Accountant General, Post Office and Telegraphs, in charge of Audit offices at Calcutta, Nagpur, Madras and Delhi on civil treasuries in favour of postmasters within their circle of audit to place them in funds for their *cash* requirements, and advices of these credits are sent to the Civil Account Officer on the same day.

512. When funds are required for a sub-postmaster at different treasury from that with which the postmaster himself banks, the latter should obtain from the Deputy Accountant General, Post Office and Telegraphs, a letter of credit on that treasury and then empower his subordinate postmaster to draw against it.

Supplementary Telegraphic Credits.

512A. Should an unexpectedly large demand on any treasury arise, the Deputy Accountant General, Post Office and Telegraphs, will telegraph to the Treasury Officer direct "Credit post—thousand and advise him" and will confirm the telegram on the same day. The Deputy Accountant General will also send the following telegram to the Civil Account Officer concerned "Have placed rupees—credit post." In the case of India, Central Provinces and Bengal treasuries, however, the Civil Account Officer should be consulted demi-officially before the telegram is sent to the Treasury Officer.

NOTE.—The Treasury Officer is not to refuse merely upon the ground that the treasury balance is very low. He may assume that if he accepts the demand, the Accountant General will, if necessary, place him in funds as soon as possible, and he should therefore refuse only if he knows that other demands will have to be met before there is time to place him in funds to meet them.

Payments against Letters of Credit.

513. Payments to the Post Office against letters of credit will be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

514. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his consent obtained.

515. The postmaster will inform the Treasury Officer from time to time of the extent to which he will require funds at any tehsil or sub-treasury to be drawn against by himself and his sub-postmasters. The actual drawings both at Sudder and sub-treasuries will be recorded against the letter of credit as a whole and no objection will be raised to meet demands at head-quarters until the recorded payments *plus* the new demand exceed the credit.

516. When funds are drawn by a postmaster from a Sudder treasury or sub-treasury (tehsil or taluka), he will present his Treasury Pass Book with a receipt. The Treasury or Sub-Treasury Officer will initial the entry in the book and return it, with the money, to the postmaster, retaining the receipt as a voucher in support of the charge in his own account.

517. When funds are drawn by a sub-postmaster from a Sudder treasury or a sub-treasury (tehsil or taluka) he will present his pass book with duplicate receipts. The Treasury Officer will initial the entry in the pass book and return one receipt with a note of payment written across it, with the money, to the sub-postmaster, and retain the other receipt in support of the charge in his own account.

Lapse of Letters of Credits.

517A. Letters of credit in favour of the Post Office lapse at the close of the month for which they were issued.

Refunds not exceeding ₹100.

517B. Payments to the Post Office on account of money order issued by the Treasury Officers in payment of small refunds not exceeding ₹100 are not made in cash, but the amounts are credited to the Post Office in the Treasury Accounts by book transfer.

Revenue Money Orders.

518. Payments to the Post Office on account of revenue money orders are not made in cash, but by transfer on a receipt signed by the postmaster. They are not charged against letters of credit, and may be paid to any amount quite independently of the balance of such credits.

Money Orders in favour of the District Officer.

518A. (*a*) The above rule applies also to money orders in ordinary form issued in favour of the District Officer in payment of revenue under his management. The amount will be adjusted by transfer and intimation given to the clerk concerned for the necessary entries in the Revenue Registers. Ordinary money orders in favour of other Government officers will be paid in cash in the usual course. But in Bengal, money orders in favour of the Deputy Collector or other officer in charge of any department under the District Officer or in favour of the Sub-Divisional Officer, or any officer in charge of any department under the Sub-Divisional Officer, will also be paid by book transfer. All money orders in favour of any other officer of Government in his official capacity will also be paid by book transfer when a written requisition to that effect has been received by the Post Office from the Treasury or Sub-Treasury Officer.

(*b*) With the exception of money orders in favour of a Cantonment Committee, all money orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book transfer.

Postal Transactions with Native States.

518B. Surplus collections made over under the authority of the Director General of Posts and Telegraphs to Native State treasuries, or amounts drawn from such treasuries for postal purposes at places where there is no Government treasury, are adjusted through the Government treasury with which the Native State banks by transfer debit or credit

Page 216—Article 518.

Substitute the following for the existing article :—

518. Payments on account of revenue money orders are not made in cash; the transactions are adjusted by book transfer on a receipt, in the prescribed form, signed by the postmaster for the total value of the money orders paid to the revenue authorities on each day. The debits to the Post Office raised on this account are not charged against letters of credit.

15th list—1-11-16.

Page 216—Article 518-A.

Substitute the following for the second sentence of Article 518A-(a) :—

"The amount will be adjusted by transfer and necessary entries in the Revenue Registers will be made from the money order coupons or treasury advices as may be arranged by the Accountant General in consultation with the Local Government concerned."

15th list—1-11-16.

to the Postal Department, with corresponding credit or debit to the Native State concerned.

Post Office Registers.

519. All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office Receipts and Payments. The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column subdivided for payments in cash and by transfer. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous."

Monthly Verification.

520. At the end of the month the postmaster of every Head Post Office will prepare a copy of his Treasury Pass Book and send it for the Treasury Officer's signature. The entries of receipts and payments must be carefully checked by the entries in the Registers of Post Office Receipts and Payments and reconciled therewith, any mistakes found being corrected by the Treasury Officer under his initials. The Treasury Officer's certificate must in every case be for the actual amounts which have been credited and debited in his account for the month—no more and no less—and the total amounts credited and debited should be written in words. The Treasury Officer's certificate should invariably be dated.

1. In the case of transactions at sub-treasuries, if a sub-treasury receives or pays an amount after the date up to which its accounts are embodied in the books of the district treasury for the month, the Sudder Treasury Officer will cancel the entries and ask the postmaster to include them in the next month. Payments thus excluded will be taken against the next month's letters of credit. Similarly, if the postmaster omits any remittance which has been embodied in the books of the district treasury, the Treasury Officer will add the entry so as to make it agree with the treasury books. If the postmaster is at the head-quarters, the Treasury Pass Book will be similarly corrected.

2. The verification should be confined to receipts and payments of the postmaster concerned; consequently the miscellaneous items in the Post Office Registers will be excluded from consideration.

521. Cancelled.

Postage Stamps.

522. Rules for the custody, supply, and sale of stamps of all descriptions laid down by the Government of India are reprinted as Appendix K.

Page 218, Chapter 27, Article 523—

Strike out the words "Divisional Superintendents' offices and of" *in line 4.*

2nd List—1-6-13.

In the list of headings at page 218 and the heading above Article 516, t page 222. Read "Postage Stamps" for "Telegraph Stamps."

Page 218, Article 524—

After the words "Sub-treasury officer" in line 3 *add* within brackets "(or the Accountant and Treasurer when the remittance is under Rs. 500)".

After the words "Treasury officer" in line 7 *add* "or the Accountant and Treasurer, as the case may be".

In line 10 *for* the words "Treasury officer" *substitute* "the Receiving officer".

6th list—1-8-14.

Page 218, Article 526—

Read "Divisions" *for* "Sub-Divisions" *in line 2.*

2nd List—1-6-13.

18

Article 527, page 218—

For the words "the Director of Circles or the Divisional Superintendent" *in lines 3 and 4 read* "the Director, Telegraph Engineering or the Postmaster General (Telegraph Traffic Branch) of the circle."

7th List—15-1-15.

Page 218, Article 527—

Read "Division" *for* "Sub-Divisio" *in line 1 and insert* "the Director of Circles or" *before* "the Divisional Superintendent" *in line 3.*

2nd List—1-6-13.